



DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments must be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Molly Stasko by e-mailing PRA@treasury.gov, calling (202) 622-8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. *Title:* Simplified Employee Pension-Individual Retirement Accounts Contribution Agreement.

OMB Control Number: 1545-0499.

Type of Review: Extension of a currently approved collection.

Description: Form 5305-SEP is used by an employer to make an agreement to provide benefits to all employees under a Simplified Employee Pension (SEP) described in Internal Revenue Code section 408(k). This form is not to be filed with the IRS but is to be retained in the employer's records as proof of establishing a SEP and justifying a deduction for contributions to the SEP.

Form Number: IRS Form 5305-SEP.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 100,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 100,000.

Estimated Time Per Respondent: 4 hours 57 minutes.

Estimated Total Annual Burden Hours: 495,000 hours.

2. *Title:* Internal Revenue Service Advisory Council Membership Application.

OMB Control Number: 1545-1791.

Type of Review: Revision of a currently approved collection.

Description: The Federal Advisory Committee Act (FACA) requires that committee membership be fairly balanced in terms of points of view represented and the functions to be performed. As a result, members of specific committees often have both the expertise and professional skills that parallel the program responsibilities of their sponsoring agencies. Selection of committee members is based on the FACA's requirements and the potential member's background and qualifications. Therefore, an application is needed to ascertain the desired skills set for membership. The IRS will also use the information to perform federal income tax, background, and practitioner checks as required of all members and applicants to the Committee or Council. Information provided will be used to qualify or disqualify individuals to serve as members.

Form Number: IRS Forms 12339.

Affected Public: Individuals or households.

Estimated Number of Respondents: 125.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 125.

Estimated Time per Response: 1 hour 30 minutes.

Estimated Total Annual Burden Hours: 187.5 hours.

3. *Title:* Consumer Cooperative Exemption Application.

OMB Control Number: 1545-1941.

Type of Review: Extension of a currently approved collection.

Description: A cooperative uses Form 3491 to apply for exemption from filing Form 1099-PATR, Taxable Distributions received from Cooperatives. To qualify for the exemption, 85% of the cooperative's gross receipts for the preceding tax year, or 85% of its total gross receipts for the preceding 3 tax years, must have been from retail sales of goods or services that are generally for personal, living, or family use (qualifying retail sales). See Regulations section 1.6044-4.

Form: IRS Form 3491.

Affected Public: Individuals or households; Businesses and other for-profit organizations; and Not-for-profit institutions.

Estimated Number of Respondents: 200.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 200.

Estimated Time per Response: 44 minutes.

Estimated Total Annual Burden Hours: 148 hours.

(Authority: 44 U.S.C. 3501 et seq.)

Dated: October 19, 2021.

Molly Stasko,

Treasury PRA Clearance Officer.

